

**City of Muskegon
Non-Major Governmental Funds**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Year Ended December 31, 2003

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Permanent Fund - Cemetery Perpetual Care	Total Non-Major Governmental Funds
Revenues					
Taxes	\$ -	\$ 60,054	\$ -	\$ -	\$ 60,054
Special assessments	-	28,384	345,052	-	373,436
Federal grants	4,000	-	2,661,764	-	2,665,764
State grants	-	-	669,930	-	669,930
Charges for services	598,334	-	-	29,188	627,522
Interest income	3,782	5,051	111,255	22,243	142,331
Other	41,130	-	187,205	-	228,335
Total revenues	647,246	93,489	3,975,206	51,431	4,767,372
Expenditures					
Current					
Public safety	1,971	-	-	-	1,971
Other governmental functions	928,971	671	-	-	929,642
Capital outlay	-	-	4,211,321	-	4,211,321
Debt services					
Principal	-	57,987	467,013	-	525,000
Interest	-	11,674	99,411	-	111,085
Total expenditures	930,942	70,332	4,777,745	-	5,779,019
Excess (deficiency) of revenues over expenditures	(283,696)	23,157	(802,539)	51,431	(1,011,647)
Other financing sources (uses)					
Transfers in	330,000	-	474,460	-	804,460
Sale of property	-	-	282,080	-	282,080
Bonds issued	-	-	1,575,000	-	1,575,000
Premium on bonds	-	-	3,009	-	3,009
Transfers out	(500,000)	(120,000)	(229,386)	(61,282)	(910,668)
Total other financing sources (uses)	(170,000)	(120,000)	2,105,163	(61,282)	1,753,881
Excess (deficiency) of revenues and other sources over expenditures and other uses	(453,696)	(96,843)	1,302,624	(9,851)	742,234
Fund balances at beginning of year	2,172,275	250,798	2,547,244	1,210,431	6,180,748
Fund balances at end of year	\$ 1,718,579	\$ 153,955	\$ 3,849,868	\$ 1,200,580	\$ 6,922,982